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August 11, 2005

Commissioner for Patents
MAIL STOP REISSUE
P.O. Box 1450
Alexandria, VA 22313-1450

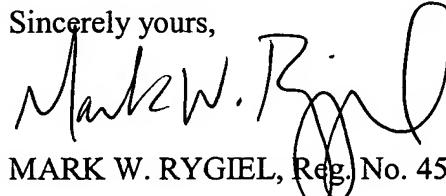
**Re: U.S. Patent Reissue Application No.: 10/013,988
For: MULTI-CYCLE, ENGINE BRAKING WITH POSITIVE POWER VALVE
ACTUATION CONTROL SYSTEM AND PROCESS FOR USING THE SAME
Our Reference No.: 34090-06263**

Dear Sir:

Submitted herewith in connection with the above-identified matter are the following documents:

- (1) Response (15 pages); and
- (2) Original U.S. Letters Patent 6,000,374

Please date-stamp the enclosed copy of this letter, thereby acknowledging receipt of the above-identified documents.

Sincerely yours,

MARK W. RYGIEL, Reg. No. 45,871

Enclosures

MWR/la

Cc: Ann R. Stravalle-Schmidt, Esq.